

**EXHIBIT C**

**Customary and Comparable Compensation Disclosures<sup>9</sup>**

Category of Timekeeper	Blended Hourly Rate	
	Billed by timekeepers in all domestic offices, excluding bankruptcy <sup>10</sup>	Billed in this Final Fee Application
Partners	\$878.36	\$1,107.33
Senior Associates <sup>11</sup>	\$590.02	\$814.42
Paraprofessionals	\$230.21	\$482.60
<b>All Timekeepers Aggregated</b>	<b>\$577.57</b>	<b>\$986.06</b>

<sup>9</sup> Covington notes that the blended hourly rates for the professionals who rendered services to the Debtors differ from the average blended hourly rates for the firm. Because of the complex nature of the claims and complicated legal issues presented, Covington utilized a small and highly specialized team of senior partners and senior associates who had the requisite, specialized D&O insurance coverage experience to efficiently and expeditiously handle the Debtors' D&O coverage issues. The senior partners involved also had significant historical experience advising the Debtors, which enabled them to advise the Debtors with minimal time spent getting up to speed on the matter. Covington submits that in light of these factors, its staffing was necessary and appropriate, and considering the circumstances, resulted in the most cost-effective representation of the Debtors with respect to their D&O insurance issues.

<sup>10</sup> In accordance with the United States Trustee's *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013, preceding year is a rolling 12 month year ending June 30, 2020; blended rates reflect work performed in all of Covington's domestic offices, excluding all data from timekeepers practicing primarily in Covington's bankruptcy group.

<sup>11</sup> All of the associates who rendered services to the Debtors were classified by Covington as senior associates.